IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH JUNE 2007 / 23RD JYAISHTA 1929

WP(C).No. 18144 of 2007(I)

PETITIONER:

P.RADHAKRISHNAN, M/S.VISHNU ENTERPRISES,
KARUVELIPADI, KOCHI.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM.

2. THE COMMERCIAL TAX OFFICER,
SECOND CIRCLE, MATTANCHERRY.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 18144 of 2007

Dated, this the 13th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2003-04, there will be stay against recovery proceedings till disposal of the appeal on petitioner remitting Rs. 20,000/- within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If the petitioner does not make payment as above, entire arrears can be recovered during pendency of appeal and in that case appeal will be taken up in the usual course.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg